

# *North Dakota Sales and Use Tax Statistical Report*

## First Quarter 2004

Covering Sales Occurring in  
January, February and March  
and  
Tax Collections Received in  
January, February and March

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
<u>Sales Quarter</u>		<u>2002</u>	<u>2003</u>	<u>2004</u>
First Quarter:	January, February, March	-1.4%	-0.9%	+10.8%
Second Quarter:	April, May, June	+1.7%	+0.4%	
Third Quarter:	July, August, September	-3.6%	+7.8%	
Fourth Quarter:	October, November, December	-3.2%	+7.7%	

### Office of State Tax Commissioner

RICK CLAYBURGH  
TAX COMMISSIONER

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[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com)

# Office of State Tax Commissioner

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# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2004 and sales and use tax collections received during the first quarter of 2004.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the first quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the fourth quarter of 2003 and collections paid with monthly returns on taxable sales and taxable purchases made in November and December of 2003, and January and February of 2004. (Additional payments for February taxable sales and purchases would have been received after March, and will be reported as collections in the second quarter of 2004.)

## Comparisons

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

***Cautionary Note:*** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

## Definition of Terms

**Taxable Sales.** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

**Taxable Purchases.** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

**Tax Base.** For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

**Motor Vehicle Excise Tax.** The State of North Dakota does *not* impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report *do not* include any data on automobile sales or related tax collections.

**Consolidated.** Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

SIC Codes	Business Activity
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

**Out-of-State.** Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

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TABLE 1

**Taxable Sales and Purchases  
By County, First Quarter 2004**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$2,547,460	\$67,679	\$2,615,139
Barnes	11,637,389	674,166	12,311,555
Benson	1,553,668	133,227	1,686,895
Billings	368,383	34,237	402,620
Bottineau	6,867,375	60,029	6,927,404
Bowman	4,755,700	248,534	5,004,234
Burke	1,053,789	8,204	1,061,993
Burleigh	199,475,071	9,040,575	208,515,646
Cass	396,725,350	30,550,241	427,275,591
Cavalier	4,296,373	86,004	4,382,377
Dickey	4,520,422	143,414	4,663,836
Divide	1,419,216	3,750	1,422,966
Dunn	1,580,431	62,369	1,642,800
Eddy	1,343,120	4,976	1,348,096
Emmons	2,421,461	39,428	2,460,889
Foster	5,387,812	327,193	5,715,005
Golden Valley	2,947,853	18,990	2,966,843
Grand Forks	168,020,050	7,044,402	175,064,452
Grant	1,450,865	49,307	1,500,172
Griggs	2,541,992	42,433	2,584,425
Hettinger	1,135,241	64,958	1,200,199
Kidder	1,894,916	945,549	2,840,465
LaMoure	4,857,982	55,600	4,913,582
Logan	1,498,714	6,426	1,505,140
McHenry	2,704,147	925,680	3,629,827
McIntosh	3,448,083	27,993	3,476,076
McKenzie	4,099,428	1,449,945	5,549,373
McLean	5,098,817	95,468	5,194,285
Mercer	7,382,665	115,205	7,497,870
Morton	31,139,339	2,465,541	33,604,880
Mountrail	3,529,362	82,870	3,612,232
Nelson	2,297,499	95,356	2,392,855
Oliver	500,443	23,046	523,489
Pembina	6,993,253	684,984	7,678,237
Pierce	5,480,675	270,604	5,751,279
Ramsey	24,218,324	216,505	24,434,829
Ransom	6,308,465	466,817	6,775,282
Renville	2,557,655	60,493	2,618,148
Richland	17,234,041	5,569,390	22,803,431
Rolette	4,969,532	40,375	5,009,907
Sargent	4,480,809	46,030	4,526,839
Sheridan	257,298	43	257,341
Sioux	64,980	91	65,071
Slope	98,484	991	99,475
Stark	47,523,661	2,848,987	50,372,648
Steele	1,024,474	141,126	1,165,600
Stutsman	34,005,423	2,219,399	36,224,822
Towner	1,610,370	125,058	1,735,428
Traill	5,773,114	302,821	6,075,935
Walsh	12,452,928	354,438	12,807,366
Ward	122,305,727	5,804,886	128,110,613
Wells	4,150,007	139,437	4,289,444
Williams	45,678,834	2,058,918	47,737,752
Subtotal In-State	\$1,237,688,470	\$76,344,188	\$1,314,032,658
Consolidated	112,625,523	34,967,909	147,593,432
Out-Of-State	<u>178,114,409</u>	<u>25,967,806</u>	<u>204,082,215</u>
Grand Total	\$1,528,428,402	\$137,279,903	\$1,665,708,305

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, First Quarters 2003 and 2004**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2003	FIRST QUARTER 2004	PERCENT CHANGE	FIRST QUARTER 2003	FIRST QUARTER 2004	PERCENT CHANGE
Adams	\$2,090,220	\$2,547,460	21.88%	\$2,218,290	\$2,615,139	17.89%
Barnes	10,763,741	11,637,389	8.12%	11,263,606	12,311,555	9.30%
Benson	1,741,779	1,553,668	-10.80%	1,751,940	1,686,895	-3.71%
Billings	281,220	368,383	30.99%	313,219	402,620	28.54%
Bottineau	6,761,867	6,867,375	1.56%	6,807,372	6,927,404	1.76%
Bowman	3,660,893	4,755,700	29.91%	3,817,185	5,004,234	31.10%
Burke	1,108,981	1,053,789	-4.98%	1,179,703	1,061,993	-9.98%
Burleigh	183,293,116	199,475,071	8.83%	190,698,788	208,515,646	9.34%
Cass	363,368,031	396,725,350	9.18%	392,129,900	427,275,591	8.96%
Cavalier	3,938,697	4,296,373	9.08%	4,016,167	4,382,377	9.12%
Dickey	4,259,501	4,520,422	6.13%	4,366,819	4,663,836	6.80%
Divide	1,342,984	1,419,216	5.68%	1,346,793	1,422,966	5.66%
Dunn	1,557,824	1,580,431	1.45%	1,614,091	1,642,800	1.78%
Eddy	1,359,748	1,343,120	-1.22%	1,364,790	1,348,096	-1.22%
Emmons	1,958,331	2,421,461	23.65%	2,090,932	2,460,889	17.69%
Foster	4,376,397	5,387,812	23.11%	4,885,747	5,715,005	16.97%
Golden Valley	1,597,216	2,947,853	84.56%	1,607,614	2,966,843	84.55%
Grand Forks	152,761,802	168,020,050	9.99%	159,403,230	175,064,452	9.82%
Grant	1,354,174	1,450,865	7.14%	1,406,021	1,500,172	6.70%
Griggs	2,144,978	2,541,992	18.51%	2,168,019	2,584,425	19.21%
Hettinger	1,068,867	1,135,241	6.21%	1,260,767	1,200,199	-4.80%
Kidder	1,919,790	1,894,916	-1.30%	1,946,158	2,840,465	45.95%
LaMoure	3,616,078	4,857,982	34.34%	3,710,290	4,913,582	32.43%
Logan	1,116,353	1,498,714	34.25%	1,164,128	1,505,140	29.29%
McHenry	2,450,067	2,704,147	10.37%	2,749,029	3,629,827	32.04%
McIntosh	2,320,074	3,448,083	48.62%	2,427,599	3,476,076	43.19%
McKenzie	3,569,302	4,099,428	14.85%	3,649,544	5,549,373	52.06%
McLean	4,495,864	5,098,817	13.41%	4,659,534	5,194,285	11.48%
Mercer	6,642,113	7,382,665	11.15%	6,983,846	7,497,870	7.36%
Morton	27,931,441	31,139,339	11.48%	31,656,928	33,604,880	6.15%
Mountrail	2,975,611	3,529,362	18.61%	3,032,221	3,612,232	19.13%
Nelson	2,245,191	2,297,499	2.33%	2,315,939	2,392,855	3.32%
Oliver	471,501	500,443	6.14%	472,367	523,489	10.82%
Pembina	7,242,255	6,993,253	-3.44%	7,797,699	7,678,237	-1.53%
Pierce	5,169,191	5,480,675	6.03%	5,300,607	5,751,279	8.50%
Ramsey	23,024,497	24,218,324	5.19%	23,753,661	24,434,829	2.87%
Ransom	6,623,023	6,308,465	-4.75%	7,050,894	6,775,282	-3.91%
Renville	1,792,691	2,557,655	42.67%	1,960,989	2,618,148	33.51%
Richland	15,765,936	17,234,041	9.31%	21,346,834	22,803,431	6.82%
Rolette	4,768,168	4,969,532	4.22%	4,796,198	5,009,907	4.46%
Sargent	4,613,469	4,480,809	-2.88%	4,651,684	4,526,839	-2.68%
Sheridan	264,597	257,298	-2.76%	271,945	257,341	-5.37%
Sioux	59,608	64,980	9.01%	59,664	65,071	9.06%
Slope	104,842	98,484	-6.06%	106,115	99,475	-6.26%
Stark	43,814,935	47,523,661	8.46%	45,918,072	50,372,648	9.70%
Steele	808,540	1,024,474	26.71%	878,483	1,165,600	32.68%
Stutsman	30,241,197	34,005,423	12.45%	31,886,950	36,224,822	13.60%
Towner	1,300,738	1,610,370	23.80%	1,376,826	1,735,428	26.05%
Traill	6,190,159	5,773,114	-6.74%	6,352,806	6,075,935	-4.36%
Walsh	11,778,378	12,452,928	5.73%	12,274,499	12,807,366	4.34%
Ward	112,427,359	122,305,727	8.79%	116,176,217	128,110,613	10.27%
Wells	4,451,721	4,150,007	-6.78%	4,555,471	4,289,444	-5.84%
Williams	39,120,441	45,678,834	16.76%	40,406,942	47,737,752	18.14%
Subtotal In-State	\$1,130,105,497	\$1,237,688,470	9.52%	\$1,197,401,132	\$1,314,032,658	9.74%
Consolidated and Out-Of-State	253,170,662	290,739,932	14.84%	305,985,110	351,675,647	14.93%
Grand Total	\$1,383,276,159	\$1,528,428,402	10.49%	\$1,503,386,242	\$1,665,708,305	10.80%

TABLE 3

**Sales and Use Tax Collections  
By County, First Quarter 2004**

<b>COUNTIES</b>	<b>TOTAL FIRST QUARTER 2004 COLLECTIONS</b>
Adams	\$192,125.03 *
Barnes	892,137.58 *
Benson	120,423.29
Billings	48,893.63 *
Bottineau	514,123.91 *
Bowman	318,236.13 *
Burke	85,215.48 *
Burleigh	13,855,379.14 *
Cass	27,986,122.65 *
Cavalier	308,699.91 *
Dickey	333,301.32 *
Divide	125,302.99 *
Dunn	112,016.79 *
Eddy	109,990.22 *
Emmons	171,409.60 *
Foster	329,843.44 *
Golden Valley	159,183.17 *
Grand Forks	13,386,864.14 *
Grant	101,514.24 *
Griggs	164,676.29 *
Hettinger	107,326.61 *
Kidder	125,912.34
LaMoure	281,110.38 *
Logan	97,115.34 *
McHenry	171,136.03 *
McIntosh	187,511.78 *
McKenzie	266,164.45 *
McLean	345,021.68 *
Mercer	522,749.60 *
Morton	2,035,620.55 *
Mountrail	232,025.80 *
Nelson	128,853.78
Oliver	39,432.71
Pembina	563,320.78 *
Pierce	356,183.46 *
Ramsey	1,647,541.12 *
Ransom	403,323.54 *
Renville	118,417.43 *
Richland	1,495,845.09 *
Rolette	324,919.78 *
Sargent	281,304.38 *
Sheridan	41,274.35 *
Sioux	4,901.54
Slope	9,003.79
Stark	3,440,603.31 *
Steele	87,705.76 *
Stutsman	2,614,843.49 *
Towner	108,685.78 *
Traill	453,744.12 *
Walsh	840,860.10 *
Ward	9,405,116.81 *
Wells	285,419.07 *
Williams	3,236,312.26 *
TOTAL COLLECTIONS	
Subtotal In-State	\$89,574,765.96
Consolidated	5,276,976.21
Out-Of-State	12,425,647.40
Total In- and Out-Of-State	\$107,277,389.57
Adjustments and Accounts Receivable	4,172,922.40
Grand Total In- and Out-Of-State	\$111,450,311.97
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, First Quarter 2004**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$913,947	\$5,801	\$919,748
Beach	1,116	2,855,917	18,702	2,874,619
Beulah	3,152	4,606,897	109,001	4,715,898
Bismarck	55,532	198,887,020	8,905,882	207,792,902
Bottineau	2,336	5,483,393	27,505	5,510,898
Bowman	1,600	4,312,151	187,821	4,499,972
Cando	1,342	1,297,741	119,929	1,417,670
Carrington	2,268	5,216,851	326,681	5,543,532
Casselton	1,855	2,894,481	244,003	3,138,484
Cavalier	1,537	3,100,553	423,859	3,524,412
Cooperstown	1,053	2,113,577	28,076	2,141,653
Crosby	1,089	1,211,303	2,727	1,214,030
Devils Lake	7,222	23,904,292	215,702	24,119,994
Dickinson	16,010	45,143,484	2,302,987	47,446,471
Ellendale	1,559	1,120,046	77,643	1,197,689
Fargo	90,599	349,065,883	27,473,579	376,539,462
Garrison	1,318	1,767,613	49,146	1,816,759
Grafton	4,516	9,357,362	237,600	9,594,962
Grand Forks	49,321	163,180,938	6,969,291	170,150,229
Harvey	1,989	3,210,039	95,343	3,305,382
Hazen	2,457	2,504,532	5,870	2,510,402
Hettinger	1,307	2,419,233	67,006	2,486,239
Hillsboro	1,563	1,968,401	210,370	2,178,771
Jamestown	15,527	33,300,175	1,905,376	35,205,551
Kenmare	1,081	1,854,174	319,899	2,174,073
Langdon	2,101	3,693,740	80,744	3,774,484
Larimore	1,433	995,740	8,123	1,003,863
Lincoln	1,730	238,111	153	238,264
Linton	1,321	1,273,651	7,886	1,281,537
Lisbon	2,292	5,515,436	49,377	5,564,813
Mandan	16,718	28,897,450	2,408,385	31,305,835
Mayville	1,953	2,458,875	21,392	2,480,267
Minot	36,567	118,480,235	5,272,004	123,752,239
New Rockford	1,463	1,228,530	2,792	1,231,322
New Town	1,367	617,420	66,105	683,525
Northwood	959	2,292,558	27,757	2,320,315
Oakes	1,979	3,065,470	39,018	3,104,488
Park River	1,535	1,575,637	62,308	1,637,945
Rolla	1,417	3,381,741	37,174	3,418,915
Rugby	2,939	5,418,298	270,604	5,688,902
Stanley	1,279	2,246,789	14,050	2,260,839
Tioga	1,125	3,554,623	316,374	3,870,997
Valley City	6,826	10,666,064	652,069	11,318,133
Wahpeton	8,586	13,544,821	5,375,216	18,920,037
Walhalla	1,057	1,091,953	198,700	1,290,653
Washburn	1,389	1,810,349	30,430	1,840,779
Watford City	1,435	3,820,076	1,427,611	5,247,687
West Fargo	14,940	38,611,193	2,420,114	41,031,307
Williston	12,512	41,446,716	1,733,635	43,180,351
Wishek	1,122	2,482,197	22,192	2,504,389
Subtotal 50 Cities	394,276	\$1,170,097,676	\$70,874,012	\$1,240,971,688
Remaining City Data	247,924	67,590,794	5,470,176	73,060,970
Total In-State	642,200	\$1,237,688,470	\$76,344,188	\$1,314,032,658
Consolidated		112,625,523	34,967,909	147,593,432
Out-Of-State		178,114,409	25,967,806	204,082,215
Grand Total In- and Out-Of-State		\$1,528,428,402	\$137,279,903	\$1,665,708,305



TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, First Quarters 2003 and 2004**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2003	FIRST QUARTER 2004	PERCENT CHANGE	FIRST QUARTER 2003	FIRST QUARTER 2004	PERCENT CHANGE
Ashley	\$727,655	\$913,947	25.60%	\$762,229	\$919,748	20.67%
Beach	1,538,048	2,855,917	85.68%	1,548,184	2,874,619	85.68%
Beulah	4,208,789	4,606,897	9.46%	4,540,678	4,715,898	3.86%
Bismarck	182,662,074	198,887,020	8.88%	189,959,644	207,792,902	9.39%
Bottineau	5,327,586	5,483,393	2.92%	5,347,548	5,510,898	3.05%
Bowman	3,243,002	4,312,151	32.97%	3,381,077	4,499,972	33.09%
Cando	1,029,269	1,297,741	26.08%	1,102,040	1,417,670	28.64%
Carrington	4,238,692	5,216,851	23.08%	4,747,313	5,543,532	16.77%
Cassellton	2,296,235	2,894,481	26.05%	2,401,599	3,138,484	30.68%
Cavalier	3,613,161	3,100,553	-14.19%	3,942,854	3,524,412	-10.61%
Cooperstown	1,643,807	2,113,577	28.58%	1,665,808	2,141,653	28.57%
Crosby	1,151,031	1,211,303	5.24%	1,152,666	1,214,030	5.32%
Devils Lake	22,715,028	23,904,292	5.24%	23,132,238	24,119,994	4.27%
Dickinson	41,908,678	45,143,484	7.72%	43,632,466	47,446,471	8.74%
Ellendale	1,297,566	1,120,046	-13.68%	1,346,244	1,197,689	-11.03%
Fargo	322,325,239	349,065,883	8.30%	348,803,951	376,539,462	7.95%
Garrison	1,461,628	1,767,613	20.93%	1,616,385	1,816,759	12.40%
Grafton	8,727,275	9,357,362	7.22%	8,991,296	9,594,962	6.71%
Grand Forks	148,376,510	163,180,938	9.98%	154,848,318	170,150,229	9.88%
Harvey	3,279,378	3,210,039	-2.11%	3,370,553	3,305,382	-1.93%
Hazen	2,166,202	2,504,532	15.62%	2,175,051	2,510,402	15.42%
Hettinger	2,035,682	2,419,233	18.84%	2,111,012	2,486,239	17.77%
Hillsboro	1,875,752	1,968,401	4.94%	1,981,865	2,178,771	9.94%
Jamestown	29,607,508	33,300,175	12.47%	30,805,429	35,205,551	14.28%
Kenmare	1,603,338	1,854,174	15.64%	1,908,828	2,174,073	13.90%
Langdon	3,501,986	3,693,740	5.48%	3,523,528	3,774,484	7.12%
Larimore	789,020	995,740	26.20%	835,445	1,003,863	20.16%
Lincoln	210,773	238,111	12.97%	211,575	238,264	12.61%
Linton	1,148,249	1,273,651	10.92%	1,162,718	1,281,537	10.22%
Lisbon	5,842,740	5,515,436	-5.60%	5,886,961	5,564,813	-5.47%
Mandan	25,907,097	28,897,450	11.54%	29,562,960	31,305,835	5.90%
Mayville	2,411,184	2,458,875	1.98%	2,414,910	2,480,267	2.71%
Minot	109,145,707	118,480,235	8.55%	112,389,248	123,752,239	10.11%
New Rockford	1,145,938	1,228,530	7.21%	1,146,765	1,231,322	7.37%
New Town	499,429	617,420	23.63%	540,097	683,525	26.56%
Northwood	2,102,178	2,292,558	9.06%	2,124,095	2,320,315	9.24%
Oakes	2,656,029	3,065,470	15.42%	2,688,776	3,104,488	15.46%
Park River	1,692,357	1,575,637	-6.90%	1,791,436	1,637,945	-8.57%
Rolla	3,163,152	3,381,741	6.91%	3,187,303	3,418,915	7.27%
Rugby	5,110,890	5,418,298	6.01%	5,242,306	5,688,902	8.52%
Stanley	1,911,793	2,246,789	17.52%	1,926,303	2,260,839	17.37%
Tioga	2,869,091	3,554,623	23.89%	3,020,715	3,870,997	28.15%
Valley City	9,930,268	10,666,064	7.41%	10,407,138	11,318,133	8.75%
Wahpeton	12,419,298	13,544,821	9.06%	17,659,820	18,920,037	7.14%
Walhalla	884,915	1,091,953	23.40%	1,016,202	1,290,653	27.01%
Washburn	1,477,738	1,810,349	22.51%	1,484,295	1,840,779	24.02%
Watford City	3,288,771	3,820,076	16.16%	3,334,542	5,247,687	57.37%
West Fargo	33,638,899	38,611,193	14.78%	35,598,871	41,031,307	15.26%
Williston	35,654,643	41,446,716	16.24%	36,783,607	43,180,351	17.39%
Wishek	1,532,933	2,482,197	61.92%	1,605,884	2,504,389	55.95%
Subtotal 50 Cities	\$1,067,994,211	\$1,170,097,676	9.56%	\$1,130,820,776	\$1,240,971,688	9.74%
Remaining City Data	62,111,286	67,590,794	8.82%	66,580,356	73,060,970	9.73%
Total In-State	\$1,130,105,497	\$1,237,688,470	9.52%	\$1,197,401,132	\$1,314,032,658	9.74%
Consolidated and Out-Of-State	253,170,662	290,739,932	14.84%	305,985,110	351,675,647	14.93%
Grand Total In- and Out-Of-State	\$1,383,276,159	\$1,528,428,402	10.49%	\$1,503,386,242	\$1,665,708,305	10.80%

TABLE 6

**Sales and Use Tax Collections  
Largest 50 Cities, First Quarter 2004**

CITIES	TOTAL FIRST QUARTER 2004 COLLECTIONS
Ashley	\$63,385.22 *
Beach	148,663.74 *
Beulah	326,878.82
Bismarck	13,778,892.73 *
Bottineau	417,425.42 *
Bowman	282,342.16 *
Cando	85,416.50 *
Carrington	318,731.44 *
Casselton	137,198.58 *
Cavalier	278,329.78 *
Cooperstown	129,205.34 *
Crosby	108,121.71 *
Devils Lake	1,614,461.57 *
Dickinson	3,260,758.14 *
Ellendale	80,763.56 *
Fargo	24,942,143.94 *
Garrison	116,699.66 *
Grafton	598,062.37 *
Grand Forks	13,068,056.51 *
Harvey	216,039.57 *
Hazen	163,045.48 *
Hettinger	181,602.88 *
Hillsboro	149,490.88 *
Jamestown	2,538,965.03 *
Kenmare	128,258.96 *
Langdon	254,346.22 *
Larimore	79,152.52 *
Lincoln	17,117.24
Linton	106,730.69 *
Lisbon	307,805.48 *
Mandan	1,878,669.13 *
Mayville	203,247.62 *
Minot	9,140,416.19 *
New Rockford	96,682.44 *
New Town	49,159.56
Northwood	117,612.24
Oakes	223,156.77 *
Park River	104,714.49 *
Rolla	224,728.38 *
Rugby	348,812.60 *
Stanley	134,628.13 *
Tioga	252,568.43 *
Valley City	813,236.95 *
Wahpeton	1,232,090.94 *
Walhalla	77,788.81 *
Washburn	113,117.66
Watford City	237,187.23 *
West Fargo	2,561,104.92 *
Williston	2,934,277.65 *
Wishek	118,697.75 *
Subtotal 50 Cities	\$84,759,990.03
Remaining City Data	4,814,775.93
Total In-State	\$89,574,765.96
Consolidated	5,276,976.21
Out-Of-State	12,425,647.40
Total In- and Out-Of-State	\$107,277,389.57
Adjustments and Accounts Receivable	4,172,922.40
Grand Total In- and Out-Of-State	\$111,450,311.97
* LOCAL SALES AND USE TAXES ARE INCLUDED	

**TABLE 7**

**Comparison of Taxable Sales and Purchases  
By Industry, First Quarters 2003 and 2004**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2003	FIRST QUARTER 2004	
Mining and Oil Extraction	\$11,734,153	\$13,632,324	16.18%
Construction	26,628,993	35,764,406	34.31%
Manufacturing	55,369,423	61,399,156	10.89%
Transportation, Communication and Public Utilities	197,772,910	221,249,683	11.87%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	35,837,739	49,318,467	37.62%
Remaining Wholesale Trade	199,585,259	222,001,535	11.23%
Total Wholesale Trade	235,422,998	271,320,002	15.25%
Retail Trade	807,765,973	878,441,951	8.75%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	158,863,974	170,544,619	7.35%
Miscellaneous	9,827,818	13,356,164	35.90%
<b>GRAND TOTAL</b>	<b>\$1,503,386,242</b>	<b>\$1,665,708,305</b>	<b>10.80%</b>
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			